

55A001 (12-03)

Commonwealth of Kentucky
REVENUE CABINET

APPLICATION FOR CERTIFICATE OF REGISTRATION FOR COAL SEVERERS AND/OR PROCESSORS

For assistance with this application, call the Revenue Cabinet at (502) 564-3371.

See Instructions on Reverse

DO NOT USE THIS SPACE

Answer all questions completely. Incomplete applications will be returned to you.*(Print or Type the Answers to Questions)*

COMPLETE BUSINESS NAME AND LOCATION ADDRESS			MAILING ADDRESS (IF NOT SAME AS LOCATION ADDRESS)		
Business Name			Business Name		
Street Address or Route Number			Street Address or Post Office or Route Number		
City	State	ZIP Code	City	State	ZIP Code
County		Telephone Number (Include Area Code)	County		Telephone Number (Include Area Code)
1. Federal Employer I.D. Number ____ - ____ - ____ - ____ - ____ - ____			7. Do you purchase coal solely for the purpose of resale with no processing involved? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>		
2. Do you mine coal that you own or possess the mineral rights to either by deed, lease, consent, etc.? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>			8. If the answer to question 2 under this section is yes, do you also operate as a contract miner, mining coal belonging to others? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>		
3. Do you employ others (contract miners) to mine your coal? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>			9. Are you entitled to the depletion allowance under Section 611 of the Internal Revenue Code? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div> If no, who is entitled to the depletion allowance? Name _____ Address _____ City _____ State _____ ZIP Code _____		
4. Do you operate as a contract miner, mining coal belonging to others? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>					
5. Do you operate a tipple or processing plant? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>					
6. Do you purchase coal for the purpose of processing (cleaning, breaking, sizing, dust allaying, treating to prevent freezing or loading for shipment) and resale? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>			10. Do you own or operate any other coal mining, coal processing (tipple, etc.) or coal brokerage company? <div style="text-align: right;"><input type="checkbox"/> Yes <input type="checkbox"/> No</div>		
			11. Date mining or processing operation began or will begin <div style="text-align: right;"> ____ / ____ / ____ Mo. Day Yr. </div>		
Location of Business		List the mines that you operate in Kentucky. <i>(Attach a continuation page, if necessary.)</i>			
Mine Name	Surface Disturbance Mining Permit Number	Kentucky Department of Mines and Minerals File Number	MHSA Identification Number	Location (County)	Contract Miner Name
			15-		
			15-		
			15-		
Location of Records		Street _____ City or Town _____ County _____ State _____ ZIP Code _____			
Previous Owner		Name and address of previous owner, if any _____ _____ _____			

1. Check type of ownership:

- | | | |
|--|--|---|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Limited liability company (LLC) | <input type="checkbox"/> Joint venture |
| <input type="checkbox"/> Partnership | <i>Check which applies to the LLC</i> | <input type="checkbox"/> Government |
| <input type="checkbox"/> Limited partnership | <input type="checkbox"/> Disregarded entity | <input type="checkbox"/> Real estate investment trust |
| <input type="checkbox"/> Limited liability partnership (LLP) | <input type="checkbox"/> Member(s) taxed as _____ | <input type="checkbox"/> Association |
| <input type="checkbox"/> Corporation | <input type="checkbox"/> Taxed as partnership _____ | <input type="checkbox"/> Other (Give brief description) _____ |
| <input type="checkbox"/> S corporation | <input type="checkbox"/> Taxed as corporation _____ | |
| | <input type="checkbox"/> Taxed as S corporation _____ | |

2. Print or type owner(s), member(s) or corporate officer(s) name(s), title, residence address and Social Security number(s).
(Use attachments, if necessary.)

Last Name	First Name	M.I.	Title	Residence Address	Social Security Number
					____-____-____
					____-____-____
					____-____-____
					____-____-____

Name of Person Preparing Application _____		Title _____	(____) ____ - ____ - ____ Telephone Number (Include Area Code)
Address _____		City _____	State _____ ZIP Code _____

► IMPORTANT: APPLICATION MUST BE SIGNED BELOW.

The above statements are hereby certified to be correct to the best knowledge and belief of the undersigned who is duly authorized to sign this application. Signature of owner or **all** partners required. If a corporation, an officer must sign. (*Attach separate sheet if necessary.*)

Signed _____	Signed _____
Title _____ Date _____	Title _____ Date _____
Signed _____	Signed _____
Title _____ Date _____	Title _____ Date _____

COAL SEVERANCE AND PROCESSING TAX

Every person engaged in severing and/or processing coal must file an application to obtain a Certificate of Registration with the Kentucky Revenue Cabinet **prior** to severing and/or processing coal in Kentucky. Processing includes cleaning, breaking, sizing, dust allaying, treating to prevent freezing or loading for shipment. **This is limited to persons who own or have an economic interest in the coal and does not include a contract miner.** Also, persons who only receive an *arm's length* royalty are not considered as having an economic interest and are not required to register.

NOTE: *Persons required to obtain a Certificate of Registration for the coal severance and processing tax must also apply for a sales and use tax permit on the Kentucky Tax Registration Application, Form 10A100.*

Mail completed application to Kentucky Revenue Cabinet, P.O. Box 1074, Frankfort, KY 40602-1074.